86R9215 SMT-D

By:  Kacal H.B. No. 2456

A BILL TO BE ENTITLED

AN ACT

relating to a local option exemption from ad valorem taxation of a portion of the appraised value of the residence homesteads of certain volunteer first responders.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 11.13(i), Tax Code, is amended to read as follows:

(i)  The assessor and collector for a taxing unit may disregard the exemptions authorized by Subsection (b), (c), (d), [~~or~~] (n), or (t) [~~of this section~~] and assess and collect a tax pledged for payment of debt without deducting the amount of the exemption if:

(1)  prior to adoption of the exemption, the unit pledged the taxes for the payment of a debt; and

(2)  granting the exemption would impair the obligation of the contract creating the debt.

SECTION 2.  Section 11.13(m), Tax Code, is amended by adding Subdivisions (1-a), (1-b), and (3) to read as follows:

(1-a)  "Emergency medical services volunteer" has the meaning assigned by Section 773.003, Health and Safety Code.

(1-b)  "Qualifying volunteer first responder" means an emergency medical services volunteer or volunteer firefighter who during the preceding tax year:

(A)  attended at least 24 hours of training conducted by the emergency services or firefighting organization to which the volunteer first responder belongs; and

(B)  participated in at least 25 percent of the emergency calls received by the organization.

(3)  "Volunteer firefighter" means an individual who provides volunteer firefighting or other emergency services to an organized fire department without remuneration, except reimbursement for expenses.

SECTION 3.  Section 11.13, Tax Code, is amended by adding Subsections (t) and (u) to read as follows:

(t)  In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a portion of the appraised value of the individual's residence homestead, in an amount specified by the governing body not to exceed $15,000, if:

(1)  the individual is a qualifying volunteer first responder; and

(2)  the exemption is adopted by the governing body of the taxing unit.

(u)  Once authorized, an exemption adopted as provided by Subsection (t) may be repealed by the governing body of the taxing unit.

SECTION 4.  Section 26.10(b), Tax Code, is amended to read as follows:

(b)  If the appraisal roll shows that a residence homestead exemption under Section 11.13(c), [~~or~~] (d), or (t), 11.132, 11.133, or 11.134 applicable to a property on January 1 of a year terminated during the year and if the owner of the property qualifies a different property for one of those residence homestead exemptions during the same year, the tax due against the former residence homestead is calculated by:

(1)  subtracting:

(A)  the amount of the taxes that otherwise would be imposed on the former residence homestead for the entire year had the owner qualified for the residence homestead exemption for the entire year; from

(B)  the amount of the taxes that otherwise would be imposed on the former residence homestead for the entire year had the owner not qualified for the residence homestead exemption during the year;

(2)  multiplying the remainder determined under Subdivision (1) by a fraction, the denominator of which is 365 and the numerator of which is the number of days that elapsed after the date the exemption terminated; and

(3)  adding the product determined under Subdivision (2) and the amount described by Subdivision (1)(A).

SECTION 5.  This Act applies only to ad valorem taxes imposed for a tax year that begins on or after the effective date of this Act.

SECTION 6.  This Act takes effect January 1, 2020, but only if the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, authorizing the governing body of a taxing unit to adopt a local option exemption from ad valorem taxation of an amount not to exceed $15,000 of the appraised value of the residence homesteads of certain volunteer first responders is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.